Manitoba

SUPPLEMENTARY INFORMATION FOR LEGISLATIVE REVIEW

1986 - 1987 ESTIMATES

Manitoba
Finance

DEPARTMENT OF FINANCE

SUPPLEMENTARY INFORMATION

FOR

LEGISLATIVE REVIEW

1986/87 EXPENDITURE ESTIMATES

PREFACE

THIS DOCUMENT HAS BEEN PRODUCED BY THE DEPARTMENT OF FINANCE AS A DEPARTMENTAL SUPPLEMENT TO ITS PRINTED MAIN ESTIMATES. IT IS INTENDED TO PROVIDE BACKGROUND INFORMATION ON THE DEPARTMENT WHICH SHOULD COMPLEMENT THE INFORMATION ALREADY CONTAINED IN THE PRINTED MAIN ESTIMATES. IT IS HOPED THIS ADDITIONAL INFORMATION WILL ASSIST MEMBERS OF THE LEGISLATURE IN THEIR REVIEW OF THE DEPARTMENT'S ESTIMATES.

THE CONTENTS OF THIS SUPPLEMENT ARE ORGANIZED INTO THREE PARTS. THE FIRST PART PROVIDES AN OVERVIEW OF THE DEPARTMENT OF FINANCE'S 1986/87 BUDGET REQUIREMENTS. THE SECOND PART PROVIDES FINANCIAL ANALYSIS INCLUDING DETAILS OF STAFFING REQUIREMENTS AND OF EXPENDITURES. THE INFORMATION IN PART TWO IS ORGANIZED ON THE BASIS OF EXISTING MAIN APPROPRIATIONS SO THAT IT WILL PROVIDE AN EASY CROSS REFERENCE TO THE PRINTED MAIN ESTIMATES. PART THREE PROVIDES A FIVE YEAR HISTORICAL BUDGET COMPARISON.

THIS DOCUMENT HAS BEEN DEVELOPED TO ASSIST MEMBERS OF THE LEGISLATURE IN THE REVIEW OF THE PRINTED MAIN ESTIMATES. IT IS HOPED THAT IT WILL PROVIDE A MEANINGFUL INFORMATION SUPPLEMENT AND THAT IT WILL EVOLVE AND IMPROVE BASED ON THE NEEDS OF THE USERS OF THE INFORMATION. I WELCOME FEEDBACK AS TO THE USEFULNESS OF THIS SUPPLEMENTARY INFORMATION.

HONOURABLE EUGENE M. KOSTYRA
MINISTER OF FINANCE

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PART I

DEPARTMENTAL OVERVIEW

DEPARTMENT OF FINANCE

MINISTER

HONOURABLE E. M. KOSTYRA

DEPUTY MINISTER

C. E. CURTIS

HISTORICAL BACKGROUND

The Department of Finance was formed in 1969. Prior to that year two Departments, the Comptroller-General and the Treasury both functioned under the the Treasury Act. In 1969, the Comptroller-General became the Provincial Auditor operating under The Provincial Auditor's Act and the Treasury became the Department of Finance operating under The Financial Administration Act.

OVERALL RESPONSIBILITIES

The Minister of Finance is Chairman of Treasury Board and, through the Department, manages the Consolidated Revenue Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the Department include:

- providing policy direction on matters relating to financial management and administration;
- analysing and appraising the economic situation and prospects in Manitoba in cooperation with other Ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- representing the Province in negotiations and participating in meetings related to finance, taxation and economic development;
- maintaining the provincial accounting and financial reporting systems.
- providing direction to Government for the appropriate and effective use of information systems technology.

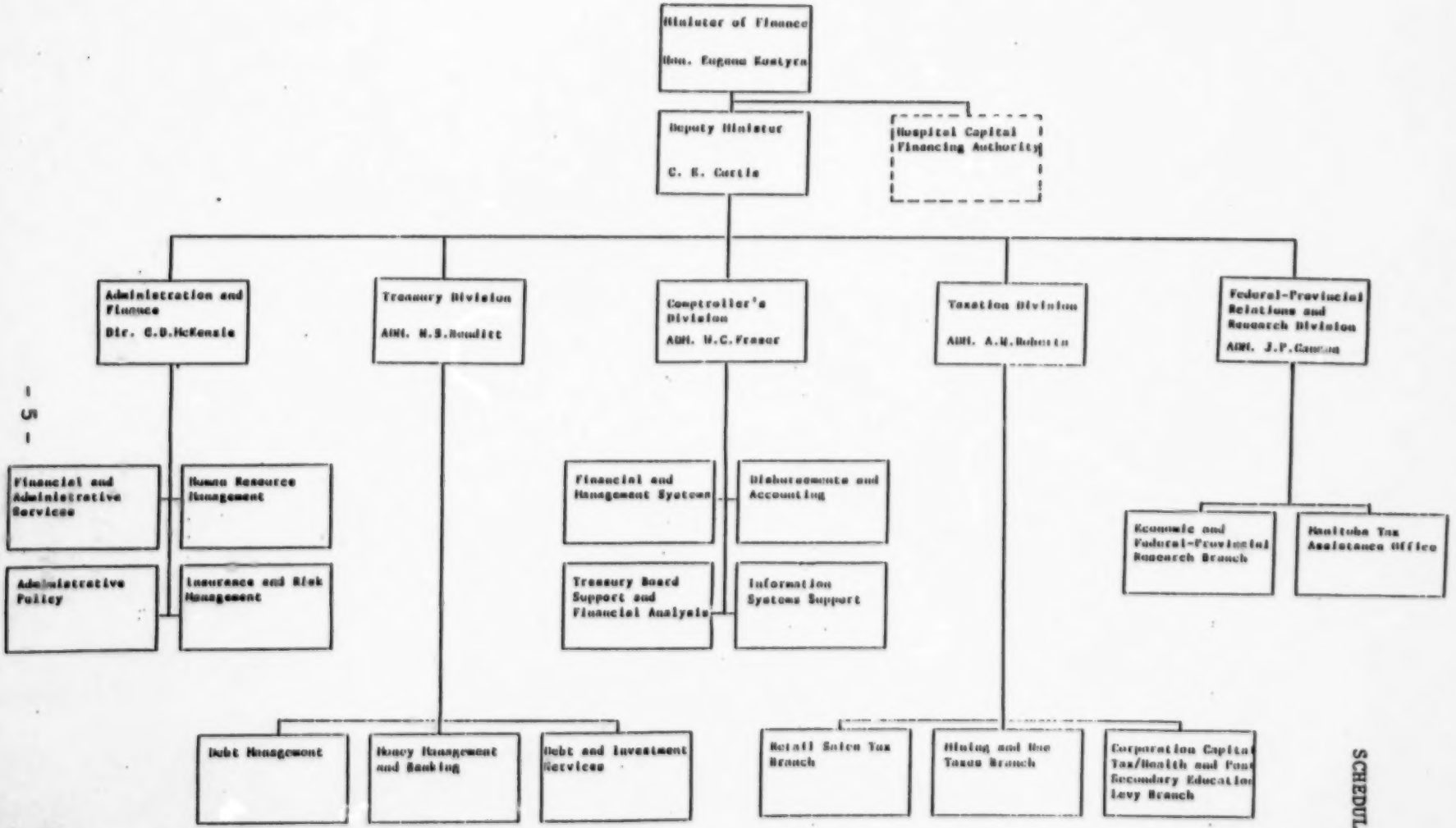
The Department is made up of five operating Divisions as outlined on the organization chart on the next page. A description of the role and responsibilities of each of these Divisions is included in Part II.

SCHEDULE 1

STATUTORY RESPONSIBILITIES OF THE MINISTER OF FINANCE

Canada Pension Plan Act
Corporation Capital Tax Act
Energy Rate Stabilization Act
Farmers Emergency Grants Act
Financial Administration Act
Fire Insurance Reserve Fund Act
Gasoline Tax Act
Gift Tax Act
Health & Post Secondary Education Tax Levy Act
Homeowners Tax and Insulation Assistance Act
(Parts I and II)
Hospital Capital Financing Authority Act
Hospital Debentures Guarantee Act, 1960
Income Tax Act (Manitoba)
Manitoba Telephone System Debt Adjustments Act, 1955
Mining Tax Act
Mineral Acreage Tax Act
Oil and Natural Gas Tax Act
Mining Royalty and Tax Act (except Sections 20 to 25)
Motive Fuel Tax Act
Pari-Mutuel Tax Act
Public Officers Act
Revenue Act, 1964
Retail Sales Tax Act
School Districts Debenture Interest Guarantee Act
Sewage Disposal and Water Supply Systems
Debenture Interest Guarantee Act
Succession Duty Act
Suitors' Moneys Act
Provincial-Municipal Tax Sharing Act
Taxation Agreement Act, 1957
The Special Employment Program Act, 1977
Tobacco Tax Act
Treasury Branches Act
Unsatisfied Judgment Fund Act
(where reference is made to Minister of Finance)

DEPARTMENT OF FINANCE
ORGANIZATIONAL CHART



SCHEDULE 2

SCHEDULE 3

DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY MAIN APPROPRIATION

		ADJUSTED VOTE 1985/86	1986/87
1.	Administration and Finance	$ 761,200	$ 813,600
2.	Treasury Division	901,600	934,400
3.	Comptroller's Division	4,347,300	4,488,000
4.	Taxation Division	7,482,100	7,741,300
5.	Federal-Provincial Relations & Research Division	1,099,800	1,203,300
6.	Administrative Policy/ Insurance and Risk Management	539,700	927,500
	TOTAL DEPARTMENTAL EXPENDITURES	$ 15,131,700	$ 16,108,100
7.	Tax Credit Payments	198,400,000	204,000,000
8.	Local Government General Support Grant	13,600,000	13,800,000
9.	Public Debt (Statutory)	263,000,000	322,347,500
10.	Hydro Rates Stabilization (Statutory)	19,200,000	36,331,800
	TOTAL FOR DEPARTMENT OF FINANCE	$509,331,700	$592,587,400

CHART 1

PERCENTAGE DISTRIBUTION OF EXPENDITURES BY OPERATING DIVISION

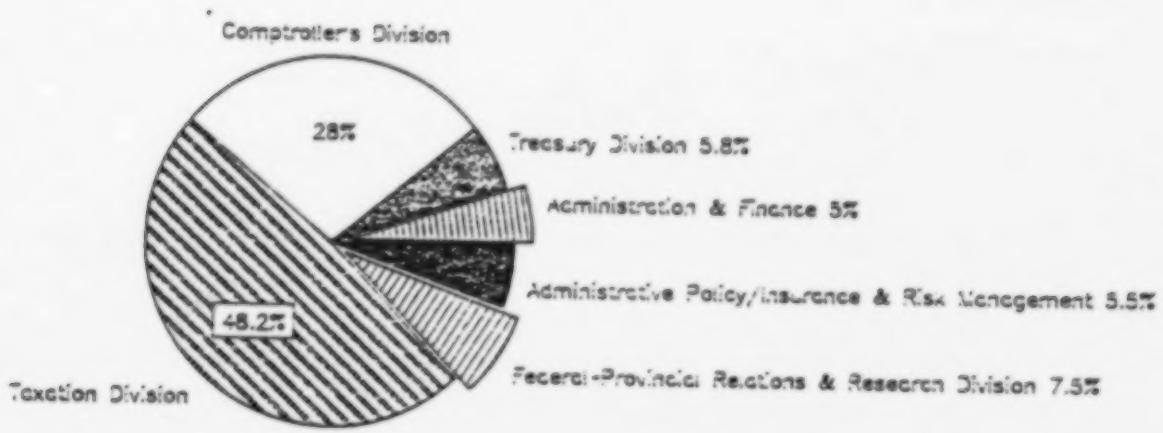
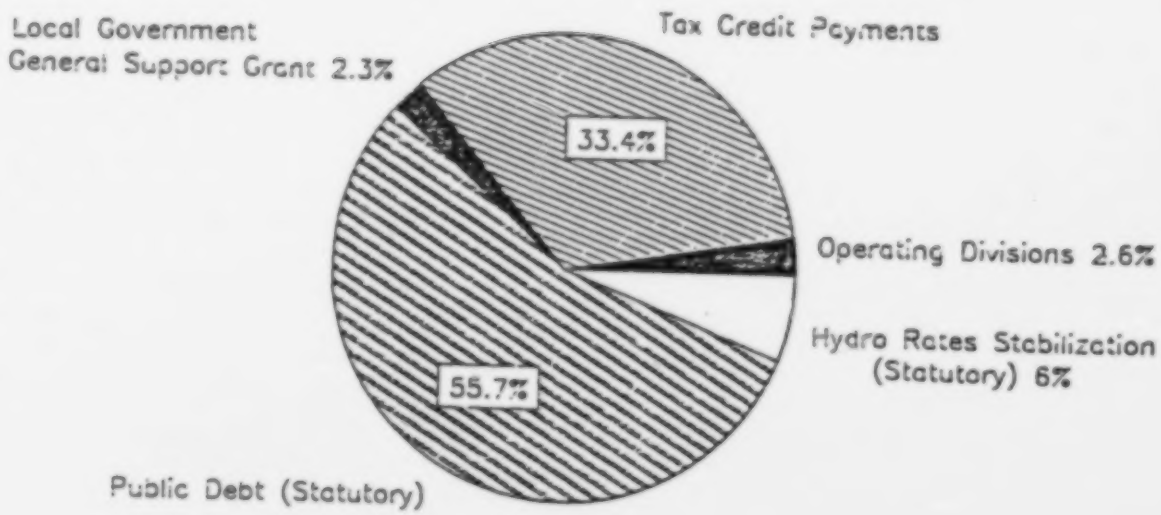


CHART 2

PERCENTAGE DISTRIBUTION OF EXPENDITURES BY PROGRAM



SCHEDULE 4

DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY MAJOR ELEMENT

ELEMENT	ADJUSTED VOTE 1985/86	YEAR ENDING March 31, 1987
SALARIES (Details on Schedule 5)	$ 11,539,600	$ 12,264,900
OPERATING EXPENDITURES	5,067,100	5,518,300
Less: Recoverable from other Appropriations	(1,475,000)	(1,675,100)
	3,592.100	3,843,200
TAX CREDIT PAYMENTS	198,400,000	204,000,000
LOCAL GOVERNMENT GENERAL SUPPORT GRANT	13,600,000	13,800,000
STATUTORY (Public Debt & Hydro Rates Stabilization)	282,200,000	358,679,300
TOTAL FOR DEPARTMENT OF FINANCE	$509,331,700	$592,587,400

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES. NO.	APPRO. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1985/86 SY	ADJUSTED VOTE 1985/86 SALARIES	1986/87 SY	1986/87 SALARIES
67	7-1	**Administration and Finance**				
	7-1(a)	Minister's Salary	.26	$ 9,800	1.00	$ 20,600
	7-1(b)	Executive Support	7.00	252,100	7.00	277,000
	7-1(c)	Financial And Administrative	7.00	218,900	7.00	229,800
	7-1(d)	Human Resource Management	5.00	131,200	5.00	137,400
		TOTAL	19.26	$ 612,000	20.00	$ 664,800
68	7-2	**Treasury Division**				
	7-2(a)	Administration	2.00	$ 77,800	2.00	$ 80,500
	7-2(a)	Debt Management	4.00	136,100	4.00	148,800
	7-2(a)	Money Management and Banking	6.00	175,500	6.00	196,800
	7-2(a)	Debt and Investment Services	8.00	205,800	8.00	218,900
		TOTAL	20.00	$ 595,200	20.00	$ 645,000
69	7-3	**Comptroller's Division**				
	7-3(a)	Comptroller's Office	2.00	77,500	2.00	80,400
	7-3(b)	Financial Management & Systems	17.00	612,300	17.00	648,400
	7-3(c)	Disbursements & Accounting	62.00	1,431,400	62.00	1,484,700
	7-3(d)	Treasury Board Support & Financial Analysis	25.00	836,400	25.00	909,000
	7-3(e)	Information Systems Support	19.00	578,800	19.00	622,900
		TOTAL	125.00	$3,536,400	125.00	$3,745,400
70	7-4	**Taxation Division**				
	7-4(a)	Administration	7.00	247,900	7.00	273,000
	7-4(b)	Retail Sales Tax	92.00	2,701,700	91.00	2,816,400
	7-4(c)	Mining & Use Taxes	52.00	1,535,400	51.00	1,597,600
	7-4(d)	Corporation Capital Tax	52.48	1,289,400	51.48	1,366,100
		TOTAL	203.48	$5,774,400	200.48	$6,053,100

SCHEDULE 5

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION

RES. NO.	APPRO. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1985/86 SY	ADJUSTED VOTE 1985/86 SALARIES	1986/87 SY	1986/87 SALARIES
71	7-5	Federal-Provincial Relations and Research Division				
	7-5(a)	Economic & Federal-Provincial Research	20.00	$ 667,100	21.00	$ 744,600
	7-5(b)	Manitoba Tax Assistance Office	7.26	171,900	7.26	182,900
		TOTAL	27.26	$ 839,000	28.26	$ 927,500
72	7-6	Administrative Policy/ Insurance & Risk Management				
	7-6(a)	Administrative Policy/ Insurance & Risk Management	6.00	$ 182,600	7.00	$ 229,100
	7	TOTAL FOR DEPARTMENT OF FINANCE	401.48	$11,539,600	401.22	$12,264,900

SCHEDULE 6

DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY 1986/87
BY STAFF CATEGORY

DIVISION	STAFF CATEGORIES: MANAGERIAL / PROFESSIONAL		ADMINISTRATIVE SUPPORT		TOTAL	
	SY	$	SY	$	SY	$
ADMINISTRATION AND FINANCE	9.00	397,700	11.00	267,100	20.00	664,800
TREASURY	10.00	419,500	10.00	235,500	20.00	655,000
COMPTROLLER'S	57.00	2,341,400	68.00	1,443,000	125.00	3,784,400
TAXATION	122.00	4,462,700	78.48	1,659,700	200.48	6,122,400
FED. PROV. REL.	17.00	667,800	11.26	267,800	28.26	935,600
ADMIN. POLICY/ INSURANCE AND RISK MANAGEMENT	4.00	169,600	3.00	59,500	7.00	229,100
TOTAL	219.00	8,458,700	182.22	3,932,600	401.22	12,391,300

NOTE 1. Reconciliation of Amount of Salaries

Total Salaries Costs per Above	$12,391,300
Severance Pay	47,500
Allowance for Staff Turnover	(173,900)
Net Salaries Costs per Schedule 5	$12,264,900

CHART 3

PERCENTAGE DISTRIBUTION OF SALARIES

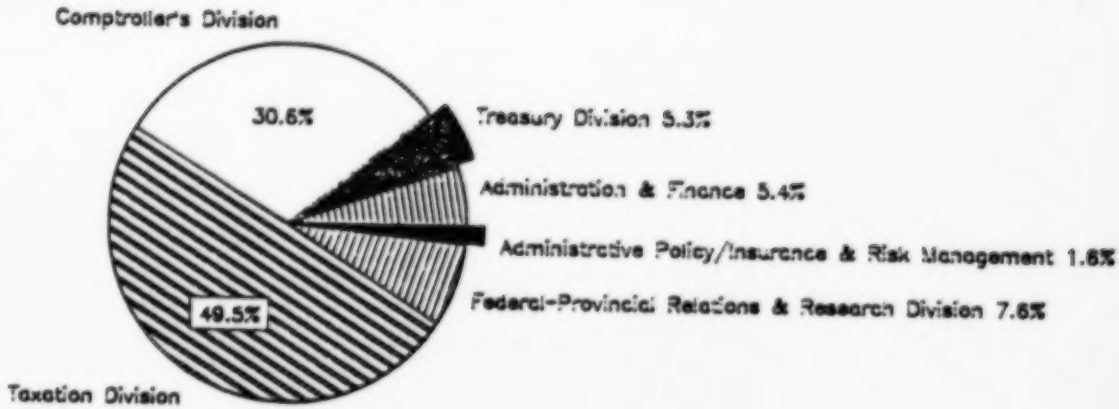
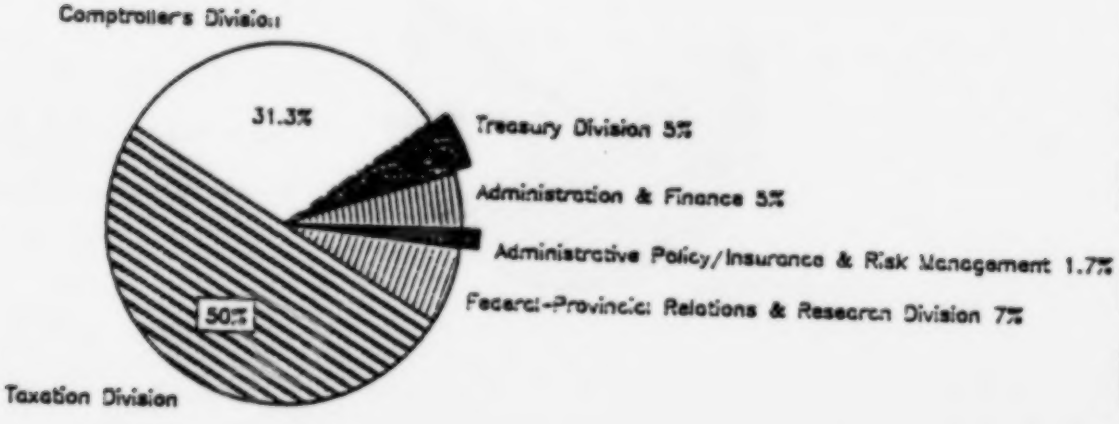


CHART 4

PERCENTAGE DISTRIBUTION OF STAFF YEARS



PART 2

DETAILED FINANCIAL INFORMATION

ADJUSTED VOTE 1985-86	FINANCE (VII)	YEAR ENDED MARCH 31, 1987

SUMMARY OF PROGRAMS
CURRENT OPERATING EXPENDITURES

$ 761,200	1. Administration and Finance Division....	$ 813,600
901,600	2. Treasury Division.....	934,400
4,347,300	3. Comptroller's Division.....	4,488,000
7,482,100	4. Taxation Division.....	7,741,300
1,099,800	5. Federal-Provincial Relations and..... Research Division	1,203,300
539,700	6. Administrative Policy ..... /Insurance and Risk Management	927,500
$ 15,131,700	TOTAL DEPARTMENTAL EXPENDITURES	$ 16,108,100
198,400,000	7. Tax Credit Payments	204,000,000
13,600,000	8. Local Government General Support Grant.	13,800,000
263,000,000	9. Public Debt (Statutory).....	322,347,500
19,200,000	10. Hydro Rates Stabilization (Statutory)..	36,331,800
$509,331,700	TOTAL FOR FINANCE.....	$592,587,400

ADJUSTED VOTE 1985-86	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1987	RESOLUTION NO.
$761,200	1.	ADMINISTRATION AND FINANCE	$813,600	67

- Provides direction, control and co-ordination of department programs and advises on government fiscal policy.
- Provides administrative support to the department and to Treasury Board.
- Prepares supply bills based on estimates of government expenditures and revenue.

			REFERENCE NUMBER
$ 9,800..(a)	Minister's Salary	$ 20,600	1
346,000..(b)	Executive Support	370,500	2
253,300..(c)	Financial and Administrative	264,200	3
152,100..(d)	Human Resource Management	158,300	4
$761,200		$813,600	

REFERENCE NUMBER 1

MINISTER'S SALARY

Provides for the additional compensation to which an individual appointed to the Executive Council is entitled.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
MINISTER OF FINANCE	.26	9,800	1.00	20,600

REFERENCE NUMBER 2

EXECUTIVE SUPPORT

- Advises the Minister of Finance on financial and revenue matters.
- Co-ordinates and manages the activities of the Department.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
Managerial/Professional	4.00	184,000	4.00	203,300
Administrative Support	3.00	68,100	3.00	73,700
Total Salaries	7.00	252,100	7.00	277,000
OTHER EXPENDITURES				
Personnel		42,500		42,500
Transportation		20,700		16,500
Communications		8,500		11,000
Office Supplies, Printing		2,600		4,000
Office Equipment Rentals		7,100		4,500
Other Operating		12,500		15,000
Total Other Expenditures		93,900		93,500
TOTAL EXPENDITURES		346,000		370,500

FINANCIAL AND ADMINISTRATIVE

- Carries out the administrative, budgeting and accounting requirements of the Departments of Finance and Crown Investments.
- Provides administrative support to Treasury Board.
- Directs the operation of the Administrative Policy Program.
- Directs the operation of the Insurance & Risk Management Program.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial/Professional	3.00	132,400	3.00	139,900
Administrative Support	4.00	86,500	4.00	89,900
Total Salaries	7.00	218,900	7.00	229,800
OTHER EXPENDITURES				
Communications		3,500		3,500
Office Supplies, Printing		6,000		6,000
Office Equipment Rentals		16,300		16,300
Computer Related		7,000		7,000
Other Operating		1,600		1,600
Total Other Expenditures		34,400		34,400
TOTAL EXPENDITURES		**253,300**		**264,200**

REFERENCE NUMBER 4

HUMAN RESOURCE MANAGEMENT

- Provides the Departments of Finance and Crown Investments with personnel systems, programs and services required to meet departmental goals and objectives.

- Provides training services to departmental program managers who are responsible for the development, delivery and monitoring of financial management systems for all government departments and agencies.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
Professional	2.00	69,500	2.00	72,600
Administrative Support	3.00	61,700	3.00	64,800
Total Salaries	5.00	131,200	5.00	137,400
OTHER EXPENDITURES				
Communications		2,600		3,000
Office Supplies, Printing		2,500		2,700
Office Equipment Rentals		3,500		3,000
Computer Related		10,800		9,200
Other Operating		1,500		3,000
Total Other Expenditures		20,900		20,900
TOTAL EXPENDITURES		152,100		158,300

ADJUSTED VOTE 1985-86	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1987	RESOLUTION NO.
$901,600.....	2.	**TREASURY**	$934,400	68

- Manages the borrowing programs of the Government and its agencies.

- Manages the cash resources of the Government and makes investments on behalf of the Government and its agencies.

- Services the debt of the Government and investment activities of the Government and its agencies

BY APPROPRIATION

$595,200...(a)	Salaries.....	$645,000	
303,400...(b)	Other Expenditures	286,400	
3,000...(c)	Soldiers' Taxation Relief.....	3,000	
$901,600		$934,400	

BY PROGRAM

			REFERENCE NUMBER
$ 88,300	Treasury Administration.....	$ 91,300	1
139,900	Debt Management.....	152,900	2
453,200	Money Management and Banking.....	455,800	3
220,200	Debt and Investment Services.....	234,400	4
$901,600		$934,400	

REFERENCE NUMBER 1

TREASURY ADMINISTRATION

Provides for the operation of the office of the Assistant Deputy Minister who is responsible for the management of the Treasury Division, and more specifically for the development and maintenance of long term financing and investment markets.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	57,700	1.00	59,800
Administrative Support	1.00	20,100	1.00	20,700
Total Salaries	2.00	77,800	2.00	80,500
OTHER EXPENDITURES				
Communications		1,200		1,200
Office Supplies, Printing		1,500		1,800
Office Equipment Rentals		800		800
Computer Related		3,000		3,000
Other Operating		1,000		1,000
Soldiers' Taxation Relief		3,000		3,000
Total Other Expenditures		10,500		10,800
TOTAL EXPENDITURES		**88,300**		**91,300**

DEBT MANAGEMENT

Provides advice regarding long term borrowing and investing, and ensures the Government's long term borrowing and investing program is accomplished.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial/Professional	3.00	113,600	3.00	125,500
Administrative Support	1.00	26,500	1.00	27,300
	4.00	140,100	4.00	152,800
Less Allowance For Staff Turnover	--	(4,000)	--	(4,000)
Total Salaries	4.00	136,100	4.00	148,800
OTHER EXPENDITURES				
Communications		1,200		1,200
Office Supplies, Printing		1,500		1,800
Office Equipment Rentals		800		800
Other Operating		300		300
Total Other Expenditures		3,800		4,100
TOTAL EXPENDITURES		139,900		152,900

OPERATIONS

Estimated borrowing of the Government and its agencies to be in the range of $1.45 billion compared with $1.4 billion in 1985-86 and $0.9 billion in 1984-85. This borrowing program will require at least 12 new issues of securities in various bond markets involving 5 international markets in addition to the Canadian public market and the Canada Pension Plan Investment Fund.

REFERENCE NUMBER 3

MONEY MANAGEMENT AND BANKING

- Provides a cash flow prediction for the entire Government.
- Provides advice to government departments and agencies in respect of banking, money management and receipt and disbursement of foreign currency payments other than Public Debt.
- Manages the Government's money; provides a short term investment and borrowing facility for the Government and its agencies.
- Monitors short term investment markets.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
Managerial/Professional	4.00	131,600	4.00	151,600
Administrative Support	2.00	43,900	2.00	45,200
Total Salaries	6.00	175,500	6.00	196,800
OTHER EXPENDITURES				
Fees		3,300		3,800
Communications		5,300		5,300
Office Supplies, Printing		3,000		3,500
Office Equipment Rentals		2,400		2,400
Computer Related		27,000		24,000
Financial Costs (Bank Services Fees)		230,000		213,000
Other Operating		6,700		7,000
Total Other Expenditures		277,700		259,000
TOTAL EXPENDITURES		453,200		455,800

OPERATIONS

- monitors cash transactions totalling over $8.0 billion. These transactions originate from over 800,000 receipts and 1,500,000 cheques issued;

- purchases over $3.0 million U.S. dollars annually to meet U.S. dollar invoice payments;

- responsible for the opening, closing and changes to over 800 government bank accounts;

- provides investment advice and service to approx. 50 trust depositors;

- receives in trust on behalf of government agencies over 1,800 deposits;

- transacts over 1,000 investment contracts for the government and its agencies;

- maintains the central cash book record and processes approx. 10,000 deposit transactions through the government's main bank accounts;

- is responsible for the follow-up on over 2,000 returned items (N.S.F. etc.) charged back to the government's main accounts.

REFERENCE NUMBER 4

DEBT AND INVESTMENT SERVICES

- Services the Public Debt of the Province, and the investments of the Province and its agencies.
- Monitors foreign exchange markets and develops policies for foreign exchange exposure management.
- Manages safekeeping operations.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
Managerial/Professional	2.00	75,600	2.00	82,600
Administrative Support	6.00	136,200	6.00	142,300
	8.00	211,800	8.00	224,900
Less Allowance For Staff Turnover	--	(6,000)	--	(6,000)
Total Salaries	8.00	205,800	8,00	218,900
OTHER EXPENDITURES				
Fees		3,700		4,200
Communications		4,200		4,200
Office Supplies, Printing		3,200		3,800
Office Equipment Rentals		3,000		3,000
Other Operating		300		300
Total Other Expenditures		14,400		15,500
TOTAL EXPENDITURES		220,200		234,400

OPERATIONS

- services $6.5 billion of Province of Manitoba Direct Debt, acting as transfer agent for 28 series;

- purchases and arranges for transfer of foreign currencies to meet interest and principal maturity requirements. This involved the following currencies:

$157.0	million U.S. Dollars
78.0	million Swiss Francs
7.4	billion Japanese Yen
30.1	million Deutsche Marks
234.3	million French Francs

- makes payment and takes delivery of 300 long term investments annually;

- services over 1,000 contracts for short term investments;

- manages a safekeeping operation of 25 funds.

- converts proceeds of Province of Manitoba foreign currency borrowing to Canadian Dollars. This involved the following currencies:

$150.0	million U.S. Dollars
193.0	million Swiss Francs
14.9	billion Japanese Yen

ADJUSTED VOTE 1985-86	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1987	RESOLUTION NO.
$4,347,300.....	3.	COMPTROLLER'S DIVISION.....	$4,488,000	69

- Provides central accounting, payroll and financial reporting services for the province, and central financial control of cost shared agreements.

- Plans and co-ordinates the annual review and preparation of the Estimates. Provides financial analysis support to Treasury Board and Cabinet.

- Monitors and analyses the financial position of the Province.

- Develops government-wide financial systems, policies and procedures.

- Provides policy advice to Treasury Board on financial and management control systems.

- Co-ordinates, develops and maintains departmental data processing systems.

- Provides direction to government for the appropriate and effective use of information systems technology.

				REFERENCE NUMBER
$ 80,900	(a)	Comptroller's Office.....	$ 83,800	1
681,800	(b)	Financial and Management Systems..	717,900	2
1,978,300	(c)	Disbursement and Accounting.....	1,935,600	3
950,500	(d)	Treasury Board Support and Financial Analysis.....	1,026,800	4
655,800	(e)	Information Systems Support.....	723,900	5
$4,347,300			$4,488,000	

REFERENCE NUMBER 1

COMPTROLLER'S OFFICE

- Operates, maintains and develops government-wide financial management systems, policies and procedures and provides direction on information systems through the four branches, which make up the Comptroller's Division.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial	1.00	57,700	1.00	59,800
Administrative Support	1.00	19,800	1.00	20,600
Total Salaries	2.00	77,500	2.00	80,400
OTHER EXPENDITURES				
Transportation		400		400
Communications		1,200		1,200
Office Supplies, Printing		300		300
Office Equipment Rentals		1,000		1,000
Other Operating		500		500
Total Other Expenditures		3,400		3,400
TOTAL EXPENDITURES		80,900		83,800

REFERENCE NUMBER 2

FINANCIAL AND MANAGEMENT SYSTEMS

- Develops financial policies, systems and procedures which have government-wide implications.
- Co-ordinates data processing activities in the Department of Finance.
- Develops management policies and systems to improve management information and control.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
Managerial/Professional	14.00	555,400	14.00	587,500
Administrative Support	3.00	66,900	3.00	70,900
	17.00	622,300	17.00	658,400
Less Allowance For Staff Turnover	--	(10,000)	--	(10,000)
Total Salaries	17.00	612,300	17.00	648,400
OTHER EXPENDITURES				
Transportation		2,000		2,000
Communications		10,500		11,000
Office Supplies, Printing		12,000		21,900
Office Equipment Rentals & Maintenance		14,600		11,000
Professional Fees		9,500		6,100
Computer Related & Expenditures		13,000		5,000
Other Operating		7,900		4,000
Capital Assets				8,500
Total Other Expenditures		69,500		69,500
TOTAL EXPENDITURES		681,800		717,900

OPERATIONS

- Prepares Treasury Board management policy guidelines. These include Planning guidelines and Internal Audit guidelines.

- Prepares financial administration policy circulars

- Prepares and maintains financial administration manual

- Follows-up on Provincial Auditor's report and Provincial Auditor's management letters

- Co-ordinates external audit requirements for government agencies

- Provides training seminars and advice to departments on financial and operational management systems

- Conducts financial and management policy studies

- Develops and maintains EDP systems for the department

REFERENCE NUMBER 3

DISBURSEMENTS AND ACCOUNTING

- Processes payroll and supplier payments.
- Maintains the accounts of the Government and prepares quarterly financial reports and the annual Public Accounts.
- Processes, records and controls all receipts to and disbursements from the Consolidated Fund in accordance with governing legislation and established accounting policy.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial/Professional	12.00	436,300	12.00	454,000
Administrative Support	50.00	1,024,100	50.00	1,059,700
	62.00	1,460,400	62.00	1,513,700
Less Allowance For Staff Turnover	--	(29,000)	--	(29,000)
Total Salaries	62.00	1,431,400	62.00	1,484,700
OTHER EXPENDITURES				
Transportation		100		100
Communications		14,100		13,800
Office Supplies, Printing		139,400		134,900
Office Equipment Rentals		15,850		15,500
Repairs and Maintenance		18,100		17,300
Other Fees		16,900		16,000
Equipment Purchases		35,000		65,500
Computer Related:				
Systems Development/Consulting		166,200		85,900
Machine Utilization		648,000		611,000
Other Operating		6,250		3,900
		1,059,900		963,900
Less: Recoverable from Other Appropriations		(513,000)		(513,000)
Net Other Expenditures		546,900		450,900
TOTAL EXPENDITURES		**1,978,300**		**1,935,600**

OPERATIONS

- Approximately 520,000 documents are originated annually in government departments for processing through the central accounting system. These documents represent payment requests and the associated accounting data for the disbursement of funds to suppliers of goods and services and to recipients of grants or assistance. Approximately 930,000 cheques are issued annually for these purposes.

- The payment of salaries and wages to provincial employees, who are remunerated on a bi-weekly basis, results in the issuance of approximately 550,000 paycheques annually having a total dollar value in excess of $480,000,000.

- Regular reports are prepared for each government department accounting for all disbursements made on behalf of that department. Quarterly financial reports and annual Public Accounts are issued for public information.

REFERENCE NUMBER 4

TREASURY BOARD SUPPORT AND FINANCIAL ANALYSIS

- Provides financial and other analytical support to the Minister of Finance and Treasury Board.
- Plans, coordinates and provides analytical support to Treasury Board and Cabinet during the annual estimates review.
- Monitors and analyses the financial position of the Province.
- Provides a centralized financial control and management of Canada/Manitoba cost shared agreements.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
Managerial/Professional	18.00	696,200	18.00	758,200
Administrative Support	7.00	140,200	7.00	150,800
Total Salaries	25.00	836,400	25.00	909,000
OTHER EXPENDITURES				
Transportation		4,000		4,000
Communications		9,500		10,000
Office Supplies, Printing		34,700		38,100
Office Equipment Rentals/Repair & Maint.		24,300		25,500
Systems Development		17,000		19,200
Computer Related		20,600		17,500
Other Operating		4,000		3,500
Total Other Expenditures		114,100		117,800
TOTAL EXPENDITURES		950,500		1,026,800

OPERATIONS

- Prepares the annual Estimates of Expenditure and Revenue for tabling in the legislature.
- Prepares shared-cost claims for submission to the Federal Government
- Analyses annual departmental budget requests.
- Analyses Treasury Board Submissions
- Analyses financial forecasts of departments and prepares status reports.

REFERENCE NUMBER 5

INFORMATION SYSTEMS SUPPORT

- Responsible for the development and evaluation of information systems strategies and policies on a government-wide basis to ensure the most effective and efficient use of information technology resources across government.

- Provides support services to Treasury Board through analysis of departmental and agency information technology initiatives and activities.

- Provides information systems education, training and technical support to departments and agencies.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
Managerial/Professional	12.00	448,300	12.00	481,900
Administrative Support	7.00	130,500	7.00	141,000
Total Salaries	19.00	578,800	19.00	622,900
OTHER EXPENDITURES				
Transportation		6,600		6,300
Communications		18,000		19,200
Supplies and Services		22,000		18,000
Fees for Service		16,000		3,000
Equipment Rentals & Maintenance		62,000		84,600
Equipment Purchases		13,000		31,600
Computer Related		20,000		14,200
Other Operating		14,400		17,300
		172,000		194,200
Less: Recoverable from Other Appropriations		(95,000)		(93,200)
Net Other Expenditures		77,000		101,000
TOTAL EXPENDITURES		655,800		723,900

OPERATIONS

- Represents the government's corporate interests on the Manitoba Data Services Board of Directors.

- Develops policies, procedures and guidelines to ensure the effective, efficient, and economic use of information technologies (i.e. mainframe, mini and micro computer and office automation technologies) in the government.

- Develops and maintains the information technology systems planning process which includes both government departments and identified crown corporations and agencies.

- Summarizes the government departments' and crown corporations' prospective information systems technology activities for use in developing strategic directions, Manitoba Data Services use in planning resource levels to meet government demand, and for Treasury Board information.

- Reviews and analyzes any major new systems technology initiatives defined during the fiscal year and subsequently recommends to Treasury Board as to their disposition.

- Reviews Manitoba Data Services strategic direction and advises Treasury Board of the appropriateness of such direction as it relates to government's information systems strategy.

- Develops and delivers seminars, courses, and special presentations on topics which will increase awareness of operational benefits of information technology applications and enable government departments to take on increasingly sophisticated uses of end-users technology.

- Publishes an information bulletin as a communications vehicle for information-related material to both a technical and non-technical audience.

- Provides analytical support and advice to government departments assessing their technology systems options. This will include hardware options, software applications, implementation strategies, and other pre-approval activities.

- Provides "on-site' technical support and systems management of the Legislative Building word processing system.

- Provides text processing and related services on a cost-recovery basis at the Legislative Building Word Processing Centre.

ADJUSTED VOTE 1985-86	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1987	RESOLUTION NO.
$7,482,100	4.	**TAXATION DIVISION**	$7,741,300	70

Advises on certain taxation policy matters and administers The Gasoline Tax Act, The Mining Tax Act, The Oil & Natural Gas Tax Act, The Motive Fuel Tax Act, The Pari-Mutuel Tax Act, The Retail Sales Tax Act, Part I of the Revenue Act, 1964, The Tobacco Tax Act, The Corporation Capital Tax Act and The Health and Post Secondary Education Tax Levy Act.

				REFERENCE NUMBER
$ 259,900	(a)	Administration	$ 285,000	1
3,290,200	(b)	Retail Sales Tax Branch	3,398,500	2
1,945,600	(c)	Mining & Use Taxes Branch	2,025,200	3
1,986,400	(d)	Corporation Capital Tax/Health and Post Secondary Education Levy Branch	2,032,600	4
$7,482,100			$7,741,300	

TAXATION ADMINISTRATION

- Provides the overall operating policy and the computer accounting systems for the Corporation Capital Tax/Health and Education Levy Branch, the Mining & Use Taxes Branch and the Retail Sales Tax Branch and administers the continuing phase out of the Succession Duty & Gift Tax Acts.

- Provides the Deputy Minister of Finance with recommendations for changes in legislation and with analysis of the implication on tax collection of possible amendments to legislation.

- Meets with taxpayers and associations concerned with specific groups of taxpayers to review legislation causing problems in administration or interpretation, or considered to be unfair or resulting in excessive taxation.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
Managerial/Professional	5.00	207,700	5.00	215,500
Administrative Support	2.00	40,200	2.00	42,000
Severance Pay				15,500
Total Salaries	7.00	247,900	7.00	273,000
OTHER EXPENDITURES				
Transportation		1,500		1,500
Communications		500		500
Office Supplies, Printing		1,500		1,500
Word Processing Maintenance		1,500		1,500
Other Operating		7,000		7,000
Total Other Expenditures		12,000		12,000
TOTAL EXPENDITURES		259,900		285,000

REFERENCE NUMBER 2

RETAIL SALES TAX BRANCH

- Responsible for the day-to-day administration of the Retail Sales Tax Act, which includes keeping an updated register of tax collectors, researching and developing statutory interpretations, assisting taxpayers and collectors in the understanding and interpretation of the existing legislation and changes thereto, advising the tax collectors of the procedures for remitting the tax and providing them with the forms for that purpose, controlling and recording the tax remittances, inspecting and auditing the records of businesses, collecting the tax arrears, and prosecuting for offences under Tax Act.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial/Professional	62.00	2,130,200	63.00	2,283,300
Administrative Support	30.00	591,500	28.00	572,900
Total Salaries	92.00	2,721,700	91.00	2,856,200
Add: Severance Pay		20,000		32,000
Less: Allowance for Staff Turnover		(40,000)		(71,800)
Total Salaries	92.00	2,701,700	91.00	2,816,400
OTHER EXPENDITURES				
Transportation		115,400		109,000
Communications		48,500		48,500
Operating Supplies		500		500
Office Supplies, Printing		112,000		112,000
Repair & Maintenance		8,500		8,500
Office Equipment Rentals		9,500		9,500
Data/Word Processing Rentals		61,000		61,000
Other Fees		2,800		2,800
Bank Charges		200		200
Computer Related Charges:		28,100		28,100
Computer Utilization		130,000		130,000
Other Operating		72,000		72,000
Total Other Expenditures		588,500		582,100
TOTAL EXPENDITURES		3,290,200		3,398,500

REFERENCE NUMBER 3

MINING AND USE TAXES BRANCH

Responsible for the administration, enforcement, audit, public and corporate information service as well as research related to the following statutes: The Tobacco Tax Act, The Gasoline Tax Act, The Mining Tax Act, The Oil and Natural Gas Tax Act, The Motive Fuel Tax Act, The Pari-Mutuel Tax Act and The Revenue Act, 1964.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial/Professional	33.00	1,230,200	33.00	1,219,200
Administrative Support	19.00	325,200	18.00	398,400
Total Salaries	52.00	1,555,400	51.00	1,617,600
Less: Allowance for Staff Turnover		(20,000)		(20,000)
Total Salaries	52.00	1,535,400	51.00	1,597,600
OTHER EXPENDITURES				
Transportation		83,200		94,700
Communications		27,000		33,600
Dye Purchase		152,000		194,000
Office Supplies, Printing		49,000		25,000
Office Equipment Rentals		6,700		6,000
Professional Fees		12,100		10,100
Travel		70,000		54,000
Computer Related Charges		2,900		2,900
Other Operating		7,300		7,300
Total Other Expenditures		410,200		427,600
TOTAL EXPENDITURES		1,945,600		2,025,200

REFERENCE NUMBER 4

CORPORATION CAPITAL TAX/HEALTH AND POST SECONDARY EDUCATION LEVY BRANCH

Responsible for the administration, including enforcement, audit, information service and research of The Corporation Capital Tax Act and The Health and Post Secondary Education Tax Levy Act. This responsibility as charged is ultimately for the effective collection of Capital Tax, and Health and Post Secondary Education Tax Levy revenues from taxable corporations and employers while maintaining taxpayers' confidence in the integrity of the tax system as a result of applying the rules under the Act uniformly and consistently.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
Managerial/Professional	22.00	702,700	21.00	744,700
Administrative Support	30.48	611,700	30.48	646,400
Total Salaries	52.48	1,314,400	51.48	1,391,100
Less: Allowance for Staff Turnover		(25,000)		(25,000)
Total Salaries	52.48	1,289,400	51.48	1,366,100
OTHER EXPENDITURES				
Transportation		35,100		35,100
Communications		32,000		32,000
Office Supplies, Printing & Stationery		153,700		153,700
Office Equipment Rental & Maintenance		101,800		101,800
Other Fees		20,200		20,200
Equipment Purchases		6,000		6,000
Computer Related Charges:		33,300		33,300
Machine Utilization		275,500		245,000
Other Operating		39,400		39,400
Total Other Expenditures		697,000		666,500
TOTAL EXPENDITURES		1,986,400		2,032,600

ADJUSTED VOTE 1985-86	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1987	RESOLUTION NO.
$1,099,800.....	5.	**FEDERAL-PROVINCIAL RELATIONS..... AND RESEARCH DIVISION**	$1,203,300	71

- Provides research support in respect of national and provincial fiscal and economic matters and inter-governmental financial relations, including cost shared programs

- Administers fiscal arrangements and tax collection agreements with the Federal Government.

- Administers tax credit programs with the Federal Government and municipalities.

				REFERENCE NUMBER
$ 885,500	(a)	Economic and Federal-Provincial Research Branch.....	$ 978,000	1
214,300	(b)	Manitoba Tax Assistance Office...	225,300	2
$1,099,800			$1,203,300	

REFERENCE NUMBER 1

ECONOMIC AND FEDERAL-PROVINCIAL RESEARCH BRANCH

- Provides research support in respect of a broad range of fiscal policy matters including taxation and expenditure policies.

- Serves as the Department's economic policy research and analysis unit.

- Has the primary responsibility for providing research support in respect of the Department's activities, federal-provincial, provincial-local financial and economic matters.

- Serves as the principal administrative unit of the Province for the Income Tax Act (Manitoba) and the Federal-Provincial Fiscal Arrangements and Established Programs Financing Act.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	**SY**	**$**	**SY**	**$**
Managerial/Professional	15.00	566,900	16.00	637,900
Administrative Support	5.00	108,300	5.00	114,800
Total Salaries	20.00	675,200	21.00	752,700
Less: Allowance for Staff Turnover		(8,100)		(8,100)
Total Salaries	20.00	667,100	21.00	744,600
OTHER EXPENDITURES				
Transportation		19,400		25,000
Communications		26,000		26,000
Office Supplies, Printing		43,000		42,900
Office Equipment Rentals & Maintenance		28,000		17,500
Professional Services		15,000		45,000
Computer Related		49,000		35,000
Other Operating		38,000		42,000
Total Other Expenditures		218,400		233,400
TOTAL EXPENDITURES		.885,500		978,000

MANITOBA TAX ASSISTANCE OFFICE

- Provides information to taxpayers claiming property tax assistance and cost of living tax credits, and is involved in the administration of these programs with Revenue Canada

- Provides assistance in the administration of the Pensioners' School Tax Assistance Program, the Manitoba Income Tax Refund Discounting Legislation, and Capital Gains Tax Refund For Farmers.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	**SY**	**$**	**SY**	**$**
Professional	1.00	27,800	1.00	29,900
Administrative Support	6.26	144,100	6.26	153,000
Total Salaries	7.26	171,900	7.26	182,900
OTHER EXPENDITURES				
Communications		18,100		18,100
Office Supplies, Printing		20,100		20,100
Office Equipment Rentals		3,600		2,600
Other Operating		600		1,600
Total Other Expenditures		42,400		42,400
TOTAL EXPENDITURES		214,300		225,300

ADJUSTED VOTE 1985-86	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1987	RESOLUTION NO.
$539,700.....	6.	ADMINISTRATIVE POLICY/ INSURANCE & RISK MANAGEMENT	$927,500	72

- In conjunction with the Civil Service Commission and appropriate departments, develops and recommends policies and guidelines on administrative policy.
- Responsible for the editing and publication of the General Manual of Administration.
- Provides a research support role to the Civil Service Commission in development and negotiation of policies affecting employees' disposable income and related matters.
- Provides insurance and risk management services to all government departments, agencies and certain Crown Corporations.

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
SALARIES	SY	$	SY	$
Professional	3.00	126,000	4.00	169,600
Administrative Support	3.00	56,600	3.00	59,500
Total Salaries	6.00	182,600	7.00	229,100
OTHER EXPENDITURES				
Transportation		1,000		1,000
Communications		4,000		4,000
Office Supplies, Printing		21,500		21,500
Office Equipment Rentals		3,100		3,100
Computer Related		6,300		6,300
Other Operating		4,200		4,200
Insurance Premiums		1,184,000		1,727,200
		1,224,100		1,767,300
Less: Recoverable from other Appropriations		(867,000)		(1,068,900)
Total Other Expenditures		357,100		698,400
TOTAL EXPENDITURES		539,700		927,500

NOTE:

1. Insurance premiums for all government departments, and some Crown Corporations and agencies, are paid for from appropriation 07-6C. Recoveries from other government departments are credited to 07-6D. Recoveries from Crown Corporations and agencies are credited to Consolidated Revenue. Net Insurance premium cost to the Department of Finance is:

	Adjusted Vote 1985/86	Year Ending March 31, 1987
Gross Premiums - appropriation 07-6C	$1,184,000	$ 1,727,200
Recoveries from other government departments 07-6D	(867,000)	(1,068,900)
Net Cost as shown in expenditure estimates	$ 317,000	$ 658,300
Recoveries from Crown Corporations and Agencies - Revenue Item	(75,000)	(314,800)
Actual net cost	$ 242,000	$ 343,500

ADJUSTED VOTE 1985-86	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1987	RESOLUTION NO.
$198,400,000	7.	TAX CREDIT PAYMENTS.....	$204,000,000	73

Consists of Property, Cost of Living Tax Credit Payments, Political Contributions Tax Credit and the related administration fee paid to the Federal Government.

	ADJUSTED VOTE 1985/86	YEAR ENDING MARCH 31, 1987
- Property Tax Assistance (Includes Pensioners' School Tax Assistance)	$162,900,000	$167,300,000
- Cost of Living Tax Credit	34,300,000	35,100,000
- Political Contributions Tax Credit	400,000	800,000
- Administration Fee	800,000	800,000
TOTAL	$198,400,000	$204,000,000

ADJUSTED VOTE 1985-86	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1987	RESOLUTION NO.
$13,600,000	8.	LOCAL GOVERNMENT GENERAL SUPPORT GRANT	$13,800,000	74

Consists of payments to local governments calculated in relation to payroll costs.

ADJUSTED VOTE 1985-86	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1987
$263,000,000....	9.	PUBLIC DEBT (STATUTORY).....	$322,347,500

Provides for required net cost of interest and related expenses payable with respect to the Public Debt of the Province

	ADJUSTED VOTE 1985/86		YEAR ENDING MARCH 31, 1987	
Interest on the Public Debt of the Province and expenses incidental thereto.....	$636,694,800		$803,552,700	
Interest on Trust and Special Funds.....	50,300,000		43,300,000	
		$686,994,800		$846,852,700
Less: Amounts of Interest and Other Charges to be received from:				
(1) Manitoba Telephone System...	$ 41,590,400		$ 47,878,800	
(2) Manitoba Hydro.....	146,808,900		185,291,900	
(3) Manitoba Housing and Renewal Corporation.....	19,272,300		25,395,000	
(4) Manitoba Agricultural Credit Corporation.....	25,797,000		26,726,500	
(5) Other Government Agencies...	5,454,900		6,065,000	
(6) Other Loans and Investments.	129,714,100		153,470,800	
(7) Sinking Fund Investments....	55,357,200	423,994,800	79,677,200	524,505,200
TOTAL		$263,000,000		$322,347,500

ADJUSTED VOTE 1985-86	APPRO. NO.	FINANCE (VII) DETAILS OF APPROPRIATION	YEAR ENDING MARCH 31, 1987

$19,200,000.....10. HYDRO RATES STABILIZATION (STATUTORY).....$36,331,800

Provides for stabilizing Manitoba Hydro's cost of foreign currency borrowing.

PART 3

HISTORICAL INFORMATION

DEPARTMENT OF FINANCE

FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION ($000)

FOR YEARS ENDING MARCH 31, 1983 - MARCH 31, 1987

	ACTUAL EXPENDITURES						ADJUSTED VOTE		MAIN ESTIMATES	
	1982/83		1983/84		1984/85		1985/86		1986/87	
	SY	$	SY	$	SY	$	SY	$	SY	$
ADMINISTRATION & FINANCE DIVISION	20.06	712.7	19.00	702.7	19.26	693.0	19.26	761.2	20.00	813.6
TREASURY DIVISION	17.15	639.1	17.00	826.6	18.00	873.7	20.00	901.6	20.00	934.4
COMPTROLLER'S DIVISION	107.00	3,177.1	126.00	3,941.6	131.00	4,669.8	125.00	4,347.3	125.00	4,488.0
TAXATION DIVISION	174.06	6,930.1	207.48	6,798.5	206.48	6,907.1	203.48	7,482.1	200.48	7,741.3
FEDERAL-PROVINCIAL RELATIONS AND RESEARCH DIVISION	29.20	952.9	27.00	1,005.5	26.26	1,125.8	27.26	1,099.8	28.26	1,203.3
ADMINISTRATIVE POLICY/ INSURANCE AND RISK MANAGEMENT	6.46	447.6	7.00	459.4	5.00	484.1	6.00	539.7	7.00	927.5
TAX CREDIT PAYMENTS	--	172,467.4	--	180,820.6	--	191,799.8	--	198,400.0	--	204,000.0
LOCAL GOVERNMENT GENERAL SUPPORT GRANT	--	--	--	12,207.5	--	13,164.5	--	13,600.0	--	13,800.0
PUBLIC DEBT (STATUTORY)	--	161,764.3	--	239,744.8	--	224,494.6	--	263,000.0	--	322,347.5
HYDRO RATES STABILIZATION (STATUTORY)	--	6,513.3	--	21,901.0	--	17,514.8	--	19,200.0	--	36,331.8
TOTAL	354.41	353,604.5	403.48	468,408.2	406.48	461,727.2	401.48	509,331.7	401.22	592,587.4